SL590-1.20-W(A)

OREGON DEPARTMENT OF EDUCATION
700 Pringle Parkway SE
Salem, OR 97310

SCHOOL DISTRICT AUDIT SUMMARY
Revenue Summary 1985-86

SCHOOL FINANCE & DATA INFORMATION SERVICES

STATE TOTAL

Code	RESOURCES	TOTAL	(100) GENERAL	(200) SPECIAL REVENUE FUNDS FEDERAL	(200) SPECIAL REVENUE FUNDS OTHER	(300) DEBT	(400) CAPITAL	(500) ENTERPRISE	(600) INTERNAL	(700) TRUST
	REVENUE FROM LOCAL SOURCES									
1111	Taxes - Current Year's Levy	971,911,605	919,230,106		2,050,368	49,425,924	1,113,814	91,394		
1112	Taxes - Prior Years' Levies	116,863,859	109,557,699		22,704	7,145,878	130,576	6,997	4	
1200	Local Governmental Units	2,810,982	2,664,343	952	14,400	131,287				
1310	Regular Day School Tuition	7,452,237	7,383,954	34,850	16,218					17,215
1320	Adult/Continuing Education	433,568	272,877		65,060					95,631
1330	Summer School Tuition	299,708	270,059		29,649					
1400	Transportation Fees	712,825	380,962		331,511					352
1500	Earnings on Investments	50,533,818	36,154,088	1,447	456,528	4,451,244	6,469,415	368,410	1,786,877	845,809
1600	Food Service Sales	27,823,587	3,550,163	595				24,244,345		28,484
1700	Cocurricular Activities	29,468,774	5,966,619		237,011		200	3,275		23,261,669
1800	Community Services Income	1,245,902	209,381	407,285	245,828			297,935		85,473
1910	Rentals (Except Textbooks)	3,107,051	2,034,312		16,230		636,483	413,619		6,407
1920	Private Contributions	1,097,431	138,928	128,066	55,051		219,183	38,531		517,672
1940	Services Provided Other LEAs	7,928,324	439,153	69,996	371,630			35,817	7,011,728	
1950	Textbook Sales/Rentals	102,627	72,787		18,988			9,540		1,312
1990	Other Rev.fr.Local So./Refunds	12,520,476	7,181,245	93,213	108,225	891,331	313,834	602,078	2,623,582	706,968
1000	Total Local Revenue	1,234,312,775	1,095,506,677	736,404	4,039,402	62,045,664	8,883,504	26,111,940	11,422,191	25,566,993
	REV. FROM INTERMEDIATE SOURCE									
2101	County School Fund (exc.FFF)	7,095,022	7,094,149			873				
2102	ESD Equalization	6,307,890	6,307,795		95					
2210	ESD Special Programs	14,807,626	12,722,790	1,885,067	199,769					
2800	State-Managed County Timber	2,052,328	2,031,930			20,398				
2900	Other Intermediate Revenues	4,968,118	3,750,724	714,353	162,228	8	340,805			
2000	Total Intermediate Revenue	35,230,985	31,907,389	2,599,420	362,092	21,279	340,805	0	0	0
	REVENUE FROM STATE SOURCES									
3101	Basic School Support Fund	460,028,135	459,874,089		154,046					
3102	BSSF - School Lunch Match	1,950,145	622,099		0			1,328,046		
3103	Common School Fund	14,815,650	14,815,650							
3104	State Timber Revenue	4,922,339	4,801,689			376	120,275			
3201-3	Special Education Programs	11,534,623	9,455,920	2,060,216	12,131		6,356			
3204	Driver Education	927,617	885,067	3,281	39,269					
3205	Special Schools	1,050,148	181,064	60,220	808,864					
3206	Vocational Education	48,598	22,453	26,145						
3990	Other State Sources	8,001,355	235,079	2,543,763	5,222,513					
3000	Total State Revenue	503,278,610	490,893,109	4,693,625	6,236,823	376	126,631	1,328,046	0	0

STATE TOTAL		(100)	(200)		(300)	(400)	(500)	(600)	(700)
			SPECIAL REVENUE FUNDS						
Code	RESOURCES	TOTAL	GENERAL	FEDERAL	OTHER	DEBT	CAPITAL	ENTERPRISE	INTERNAL	TRUST
	REVENUE FROM FEDERAL SOURCES									
4101	Federal Widlife Refuge Funds	59,554	59,554							
4301	Special Projects (PL 93-380)	832,094	31,012	794,321			6,761			
4311	Indian Education	486,206		486,206						
4348	Reimb.of Energy Expenditures	445,276	124,056	214,839	10,987		95,394			
4501	ECIA Chapter 1	34,680,379	132,433	34,547,947						
4502	ECIA Chapter 2 (Block Grant)	4,074,663	40,473	4,029,394	4,796					
4505	School Nutrition	23,834,196	2,651,753	164,253				21,018,191		
4506	Vocational Education	2,178,055	126,156	2,051,899						
4507	CETA - JTPA	667,900	10,327	657,573						
4508	PL 94-142 Handicapped	9,505,776	212,824	9,292,952						
4515	PL 89-313, Handicapped	197,392	2,654	189,479	5,259					
4520	Transition Program (Refugees)	187,087	1,118	185,969						
4801	Federal Forest Fees	23,898,300	23,898,300							
4802	PL 874-Impact Aid for Operatio	3,174,612	3,119,658	37,773			17,181			
4803	Coos Bay Wagon Road	204,571	204,571							
4990	Other Fed.Revenues/Refunds	2,520,041	785,140	1,567,781	128,143			38,977		
4000	Total Federal Revenue	106,946,102	31,400,028	54,220,386	149,185	0	119,336	21,057,168	0	0
	OTHER SOURCES									
5100	Sale of Bonds	106,598,487	21,762			103,123,630	3,453,095			
5150	Loan Receipts (Short Term)	127,034	112,084			0		14,950		
5200	Interfund Transfers	89,939,029	5,593,800	1,358,824	4,572,005	32,158,116	21,686,439	2,473,092	18,881,407	3,215,346
5300	Sale/Comp.for Loss of Assets	4,870,108	2,133,283	2,250	40,655		1,300,960	492,580	850,226	50,154
5400	Long-Term Lease/Purchase Agree	514,040	399,249		21,520		90,438	2,833		
5000	Total Other Sources	202,048,698	8,260,178	1,361,074	4,634,180	135,281,746	26,530,932	2,983,455	19,731,633	3,265,500
50000	Add: Beginning Cash Balance/ Net Working Capital	380,382,466	223,577,128	1,340,835	4,261,887	27,377,420	78,233,704	7,643,296	22,114,371	15,833,826
60000	TOTAL RECEIPTS & BALANCE	2,462,199,636	1,881,544,509	64,951,744	19,683,568	224,726,485	114,234,912	59,123,905	53,268,195	44,666,319
60000	TOTAL RECEIPTS & BALANCE	2,462,199,636	1,881,544,509	64,951,744	19,683,568	224,726,485	114,234,912	59,123,905	53,268,195	44,666,319
5200	deduct Transfers of Funds	89,939,029	5,593,800	1,358,824	4,572,005	32,158,116	21,686,439	2,473,092	18,881,407	3,215,346
TOTAL UNDUPLICATED RECEIPTS & BAL.		2,372,260,608	1,875,950,709	63,592,920	15,111,563	192,568,369	92,548,473	56,650,813	34,386,788	41,450,973
200000	TOTAL EXP. & ENDING BALANCE	2,462,199,636	1,881,544,509	64,951,744	19,683,568	224,726,485	114,234,912	59,123,905	53,268,195	44,666,319
4300	deduct Transfers of Funds	89,939,029	72,944,410	871,165	250,005	841,101	3,016,541	929,548	10,742,191	344,068
TOTAL UNDUPLICATED EXPEN.& END.BAL.		2,372,260,608	1,808,600,099	64,080,579	19,433,563	223,885,384	111,218,371	58,194,357	42,526,004	44,322,251

Audited Expenditures (Form-3211) 1985-86 EXPENDITURE SUMMARY STATE TOTAL ALL FUNDS

STATE TOTAL ALL FUNDS	ALL FUNDS TOTAL	GENERAL FUND TOTAL	FEDERAL PROJECTS FUND TOTAL	OTHER SPEC. REVENUE FUND TOTAL	DEBT SERVICE FUND TOTAL	CAPITAL PROJECTS FUND TOTAL	ENTERPRISE FUND TOTAL	INTERNAL SERVICES FUND TOTAL	TRUST & AGENCY FUND TOTAL
1111 Elementary.....	389,760,881	379,248,405	7,920,225	2,016,475		135,907		417,644	22,225
1112 Cocurricular-Elemen.	3,488,867	2,120,144	0	45					1,368,678
1121 Middle/JHS.....	146,197,555	144,811,862	1,308,251	31,833			11,139	10,517	23,953
1122 Cocurricular-JHS	7,966,704	5,364,462	0	65					2,602,177
1131 High School.....	281,655,507	276,180,533	4,326,484	239,616		99,014	289,944	273,897	246,019
1132 Cocurricular-High Sc	45,868,491	25,927,839	53,482	2,090		666		1,043	19,883,371
1140 Prekindergarten.....	3,931,016	2,983,794	947,222	0					
1210 Gifted & Talented	4,857,118	4,442,196	407,226	4,605			3,091		
1220 Mentally Retarded...	18,030,741	15,266,449	2,695,252	68,372					668
1230 Physically Handicap.	9,534,893	4,412,365	4,368,392	754,136					
1240 Emotionally Disturb.	8,826,183	5,990,956	2,616,661	217,769				797	
1250 Culturally Different	7,142,914	4,879,137	2,263,777	0					
1260 Learning Disabil.	50,839,253	34,393,946	16,354,936	86,084				4,287	
1290 Other Special Progr.	28,641,461	16,191,000	8,676,787	3,773,474					200
1300 Adult/Continuing Edu	578,941	279,194	14,624	207,040					78,083
1400 Summer School	1,208,961	1,092,491	86,751	29,719					
1000 INSTRUCTION---------	1,008,529,486	923,584,773	52,040,069	7,431,323		235,587	304,174	708,185	24,225,374
2110 Attendance & Social	7,121,256	6,202,084	905,244	6,488					7,440
2120 Guidance Services...	37,143,914	36,583,254	519,257	19,269		5,073		2,219	14,842
2130 Health Services	3,800,620	3,722,711	62,237	13,811				183	1,678
2140 Psychological Serv.	6,207,570	4,471,927	1,730,031	5,612					
2150 Speech Pathol.&Audio	5,050,926	4,305,679	716,182	29,006				59	
2200 Instructional Staff.	86,703,339	82,949,650	3,533,189	77,416		115,485	8,177	6,656	12,766
2300 General Administr.	38,872,267	38,250,668	370,786	18,518		20,194	150	211,951	
2400 School Administr.	124,033,187	123,256,346	287,018	325,311		21,145		68,355	75,012
2510 Direction	4,704,048	4,553,814	0	22,809		738		126,687	
2520 Fiscal Services.....	32,401,761	19,386,839	214,368	0	343,564	359,576	58,072	11,525,996	513,346
2530 Facili.Acqui.& Cons.	51,173,136	12,549,652	402,293	1,526,227		36,481,294	151,789	20,431	41,450
2540 Op. & Maintenance...	221,069,361	218,496,959	268,391	370,476		1,353,209	386,833	189,237	4,256
2550 Student Transport.	73,390,718	69,959,294	182,624	3,191,400		418	135	7,931	48,916
2560 Food Services.....	59,154,004	10,751,741	149,203	0		2,638	48,248,022	701	1,699
2570 Internal Services	13,222,558	9,843,392	0	25,466		56,475	19,611	3,238,651	38,963
2600 Central Services....	26,591,863	22,420,735	954,849	56,690			106,382	1,125,869	1,927,338
2000 SUPPORTING SERVICES-	790,640,527	667,704,744	10,295,673	5,688,499	343,564	38,416,245	48,979,171	16,524,926	2,687,706
3000 COMMUNITY SERVICES--	4,467,100	2,815,730	344,950	613,190			562,716	1	130,513
4100 Payments to LEAs	12,230,192	11,175,905	306,469	35,757				659,897	52,164
4300 Transfers of Funds	89,939,029	72,944,410	921,165	196,349	841,101	3,016,541	929,548	10,742,191	347,724
5000 DEBT SERVICE--------	196,403,195	2,820,524	0	45,847	193,532,085		4,739		
80000 ENDING BALANCE-----	359,990,110	200,498,423	1,043,419	5,672,603	30,009,736	72,566,539	8,343,557	24,632,995	17,222,836
280000 TOTAL EXPENDITURES AND ENDING BALANCE	2,462,199,638	1,881,544,509	64,951,745	19,683,568	224,726,485	114,234,912	59,123,905	53,268,195	44,666,319

Audited Expenditures (Form-3211) 1985-86 EXPENDITURE SUMMARY GENERAL FUND

STATE TOTAL GENERAL FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary.....	379,248,405	270,104,510	91,042,868	1,869,042	14,557,941	1,636,161	37,882	----------
1112 Cocurricular-Elementary	2,120,144	1,284,759	310,117	214,299	266,896	37,112	6,962	----------
1121 Middle/JHS.....	144,811,862	103,211,537	34,478,372	763,371	5,235,321	1,095,964	27,297	----------
1122 Cocurricular-JHS	5,364,462	3,291,384	904,109	413,961	618,699	68,589	67,719	----------
1131 High School.....	276,180,533	191,345,093	63,433,408	3,980,588	13,023,253	4,237,900	160,291	----------
1132 Cocurricular-High School	25,927,839	13,020,346	3,356,113	5,040,073	3,726,042	502,628	282,636	----------
1140 Prekindergarten.....	2,983,794	2,121,724	778,465	21,794	61,811			----------
1210 Gifted & Talented	4,442,196	2,991,526	976,792	269,600	173,064	19,040	12,174	----------
1220 Mentally Retarded.....	15,266,449	10,575,840	3,703,137	708,484	235,653	42,403	932	----------
1230 Physically Handicapped	4,412,365	2,738,331	953,385	631,501	60,887	16,820	11,440	----------
1240 Emotionally Disturbed.....	5,990,956	3,960,876	1,394,650	510,295	89,924	30,384	4,827	----------
1250 Culturally Different	4,879,137	3,551,428	1,245,413	39,362	41,294	1,379	260	----------
1260 Learning Disabilities.....	34,393,946	24,292,719	8,527,066	837,102	637,579	96,902	2,579	----------
1290 Other Special Programs	16,191,000	10,213,099	3,504,283	2,161,357	262,066	45,009	5,187	----------
1300 Adult/Continuing Education	279,194	208,624	51,764	11,609	7,197			----------
1400 Summer School	1,092,491	817,979	202,320	22,900	39,050	9,741	500	----------
1000 INSTRUCTION----------	923,584,773	643,729,776	214,862,264	17,495,337	39,036,677	7,840,032	620,687	0
2110 Attendance & Social Work	6,202,084	4,031,168	1,472,556	488,797	92,118	112,000	5,445	----------
2120 Guidance Services.....	36,583,254	26,593,904	8,830,181	639,570	409,529	93,043	17,027	----------
2130 Health Services	3,722,711	2,148,819	766,114	592,634	159,309	21,440	34,396	----------
2140 Psychological Services.....	4,471,927	2,817,360	919,450	518,065	131,128	79,208	6,716	----------
2150 Speech Pathology& Audiology	4,305,679	3,058,365	1,007,133	188,373	43,081	8,677	50	----------
2200 Instructional Staff.....	82,949,650	45,513,654	16,998,430	4,884,068	12,881,892	2,497,978	173,628	----------
2300 General Administration	38,250,668	16,879,636	6,329,619	8,482,794	909,394	484,219	5,165,007	----------
2400 School Administration.....	123,256,346	85,371,257	28,943,955	4,566,287	2,502,718	1,487,200	384,929	----------
2510 Direction	4,553,814	2,478,101	912,832	881,526	85,275	66,007	130,074	----------
2520 Fiscal Services.....	19,386,839	10,989,309	4,872,390	1,965,402	428,150	459,154	672,434	----------
2530 Facilities Acqui. & Constr.	12,549,652	1,364,306	444,146	1,429,442	454,162	8,769,353	88,244	----------
2540 Operation & Maintenance....	218,496,959	81,107,062	31,056,148	76,315,332	22,637,598	5,994,572	1,386,248	----------
2550 Student Transportation	69,959,294	21,547,801	8,862,429	26,953,876	7,485,209	3,807,953	1,302,027	----------
2560 Food Services.....	10,751,741	4,876,156	2,425,596	160,003	3,115,018	166,907	8,060	----------
2570 Internal Services	9,843,392	4,916,806	1,853,861	1,853,688	821,325	355,740	41,972	----------
2600 Central Services.....	22,420,735	9,227,446	3,480,127	5,053,825	824,407	3,759,202	75,728	----------
2000 SUPPORTING SERVICES--------	667,704,744	322,921,148	119,174,968	134,973,682	52,980,311	28,162,653	9,491,983	0
3000 COMMUNITY SERVICES---------	2,815,730	1,736,833	509,593	412,003	110,076	28,118	19,107	----------
4100 Payments to LEAs	11,175,905	----------	----------	11,175,905	----------	----------	----------	----------
4300 Transfers of Funds	72,944,410	----------	----------	----------	----------	----------	----------	72,944,410
5000 DEBT SERVICE----------	2,820,524	----------	----------	----------	----------	----------	2,820,524	----------
80000 ENDING BALANCE----------	200,498,423	----------	----------	----------	----------	----------	----------	200,498,423
280000 TOTAL EXPENDITURES AND ENDING BALANCE	1,881,544,509	968,387,757	334,546,825	164,056,927	92,127,064	36,030,803	12,952,301	273,442,833

Audited Expenditures (Form-3211) 1985-86 EXPENDITURE SUMMARY FEDERAL PROJECTS FUND

STATE TOTAL FEDERAL PROJECTS FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	7,920,225	5,287,368	1,948,149	170,939	186,039	324,739	2,990	
1112 Cocurricular-Elementary	0	0						
1121 Middle/JHS	1,308,251	779,285	289,434	69,918	28,963	139,636	1,015	
1122 Cocurricular-JHS	0							
1131 High School	4,326,484	2,060,316	659,900	196,815	384,278	1,021,807	3,367	
1132 Cocurricular-High School	53,482	9,025	3,475	242	153	40,587		
1140 Prekindergarten	947,222	641,895	225,475	64,388	15,464			
1210 Gifted & Talented	407,226	219,061	58,433	56,783	40,463	32,346	140	
1220 Mentally Retarded	2,695,252	1,772,393	625,870	226,553	45,075	25,281	80	
1230 Physically Handicapped	4,368,392	2,836,230	908,765	460,434	60,578	45,724	56,662	
1240 Emotionally Disturbed	2,616,661	1,638,936	585,371	260,987	87,773	31,467	12,127	
1250 Culturally Different	2,263,777	1,527,858	548,535	77,458	71,639	17,304	20,983	
1260 Learning Disabilities	16,354,936	11,118,276	3,947,428	453,867	414,447	412,167	8,750	
1290 Other Special Programs	8,676,787	5,631,343	2,012,986	336,939	301,803	392,736	979	
1300 Adult/Continuing Education	14,624	5,511		6,077	3,036			
1400 Summer School	86,751	14,537	3,678	44,640	13,636		10,260	
1000 INSTRUCTION	52,040,069	33,542,033	11,817,501	2,426,040	1,653,347	2,483,795	117,353	0
2110 Attendance & Social Work	905,244	585,022	187,246	73,581	29,767	26,723	2,905	
2120 Guidance Services	519,257	293,540	97,427	71,018	46,370	9,254	1,648	
2130 Health Services	62,237			52,103	8,803	1,331		
2140 Psychological Services	1,730,031	1,033,456	358,001	181,613	125,561	31,283	117	
2150 Speech Pathology& Audiology	716,182	504,740	162,838	19,510	7,321	21,443	330	
2200 Instructional Staff	3,533,189	1,193,404	386,997	389,002	705,308	844,733	13,746	
2300 General Administration	370,786	166,791	62,620	51,891	39,461	19,471	30,552	
2400 School Administration	287,018	119,765	40,762	110,623	10,741	5,127		
2510 Direction	0							
2520 Fiscal Services	214,368	19,854	4,288	90,243	7,213		92,770	
2530 Facilities Acquisition & Const	402,293	0	0	81,830		243,287	77,176	
2540 Operation & Maintenance	268,391	29,836	7,696	216,669	11,971	2,219		
2550 Student Transportation	182,624	14,248	2,301	159,068	4,660	2,115	232	
2560 Food Services	149,203	40,828	21,019	3,018	84,338			
2570 Internal Services	0							
2600 Central Services	954,849	443,745	136,727	177,189	130,301	46,160	20,727	
2000 SUPPORTING SERVICES	10,295,673	4,445,229	1,467,921	1,677,358	1,211,815	1,253,146	240,203	0
3000 COMMUNITY SERVICES	344,950	238,586	89,844	7,030	8,691		799	
4100 Payments to LEAs	306,469			306,469				
4300 Transfers of Funds	921,165							921,165
5000 DEBT SERVICE	0							
80000 ENDING BALANCE	1,043,419							1,043,419
280000 TOTAL EXPENDITURES AND ENDING BALANCE	64,951,745	38,225,849	13,375,266	4,416,898	2,873,853	3,736,941	358,355	1,964,584

Audited Expenditures (Form-3211) 1985-86 EXPENDITURE SUMMARY OTHER SPECIAL REVENUE

STATE TOTAL OTHER SPECIAL REVENUE	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	2,016,475	1,340,106	421,224	15,124	102,049	135,147	2,825	
1112 Cocurricular-Elementary	45	0			45			
1121 Middle/JHS	31,833	6,375	2,008	2,380	2,004	19,066		
1122 Cocurricular-JHS	65			65				
1131 High School	239,616	156,417	57,781	6,599	13,110	5,709		
1132 Cocurricular-High School	2,090	0			2,090			
1140 Prekindergarten	0							
1210 Gifted & Talented	4,605	881	110	2,018	1,309	287		
1220 Mentally Retarded	68,372	51,106	17,266					
1230 Physically Handicapped	754,136	564,723	172,310	10,102	7,001			
1240 Emotionally Disturbed	217,769	144,617	52,084	5,126	9,833	6,029	80	
1250 Culturally Different	0							
1260 Learning Disabilities	86,084	63,165	20,251	2,418	250			
1290 Other Special Programs	3,773,474	2,455,972	830,057	326,439	93,225	67,781		
1300 Adult/Continuing Education	207,040	81,779	13,942	86,525	24,776		18	
1400 Summer School	29,719	21,904	5,449	1,080	884		402	
1000 INSTRUCTION	7,431,323	4,887,045	1,592,482	457,876	256,576	234,019	3,325	0
2110 Attendance & Social Work	6,488	0		6,488				
2120 Guidance Services	19,269	14,404	4,865					
2130 Health Services	13,811			13,515	296			
2140 Psychological Services	5,612			5,612				
2150 Speech Pathology & Audiology	29,006	19,823	6,409	2,774				
2200 Instructional Staff	77,416	38,900	23,601	13,782	844		290	
2300 General Administration	18,518			18,518				
2400 School Administration	325,311	245,782	60,153	10,975	2,643	5,758		
2510 Direction	22,809			4,864			17,945	
2520 Fiscal Services	0							
2530 Facilities Acquisition & Const	1,526,227	0	0	23,127		43,301	1,459,799	
2540 Operation & Maintenance	370,476	51,979	18,500	245,965	15,720	38,247	65	
2550 Student Transportation	3,191,400	753,634	281,736	233,268	216,896	1,591,538	114,328	
2560 Food Services	0							
2570 Internal Services	25,466			240	25,226			
2600 Central Services	56,690	400	48	55,156	1,086			
2000 SUPPORTING SERVICES	5,688,499	1,124,922	395,312	634,283	262,711	1,678,844	1,592,427	0
3000 COMMUNITY SERVICES	613,190	328,106	76,550	140,105	53,028	13,092	2,309	
4100 Payments to LEAs	35,757			35,757				
4300 Transfers of Funds	196,349							196,349
5000 DEBT SERVICE	45,847						45,847	
80000 ENDING BALANCE	5,672,603							5,672,603
280000 TOTAL EXPENDITURES AND ENDING BALANCE	19,683,568	6,340,073	2,064,344	1,268,021	572,315	1,925,955	1,643,908	5,868,952

STATE TOTAL — DEBT SERVICE FUND

DEBT SERVICE FUND	ACTUAL FUND TOTAL	(300) SERVICES	(610) PRINCIPAL	(620) INTEREST	(690) OTHER	(700) TRANSFERS
5000 Debt Service	193,532,085	7,173	144,598,021	34,552,862	14,374,029	
2520 Fiscal Services	343,564	17,977			325,587	
	0					
4300 Transfers	841,101					841,101
80000 Ending Balance	30,009,736					30,009,736
200000 Total Expenditures	224,726,485	25,150	144,598,021	34,552,862	14,699,616	30,850,837

Audited Expenditures (Form-3211) — 1985-86 EXPENDITURE SUMMARY — CAPITAL PROJECTS FUND

STATE TOTAL CAPITAL PROJECTS FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	135,907				5,992	129,915		
1131 High School	99,014					99,014		
1132 Cocurricular-High School	666	0				666		
1000 INSTRUCTION	235,587	0	0	0	5,992	229,595	0	0
2120 Guidance Services	5,073					5,073		
2200 Instructional Staff	115,485				6,114	109,371		
2300 General Administration	20,194			12,685		7,509		
2400 School Administration	21,145	450	145	56		20,494		
2510 Direction	738			738				
2520 Fiscal Services	359,576			2,812	100,324	256,440		
2530 Facilities Acquisition & Const	36,481,294	2,330,710	611,076	6,325,913	1,736,816	25,395,486	81,293	
2540 Operation & Maintenance	1,353,209	39,930	12,594	641,104	135,982	510,981	12,619	
2550 Student Transportation	418					418		
2560 Food Services	2,638					2,638		
2570 Internal Services	56,475					56,475		
2000 SUPPORTING SERVICES	38,416,245	2,371,090	623,815	6,983,308	1,979,236	26,364,885	93,912	0
4300 Transfers of Funds	3,016,541							3,016,541
80000 ENDING BALANCE	72,566,539							72,566,539
280000 TOTAL EXPENDITURES AND ENDING BALANCE	114,234,912	2,371,090	623,815	6,983,308	1,985,228	26,594,480	93,912	75,583,080

Audited Expenditures (Form-3211) 1985-86 EXPENDITURE SUMMARY ENTERPRISE FUND

STATE TOTAL ENTERPRISE FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary.....	0							
1112 Cocurricular-Elementary	0							
1121 Middle/JHS.....	11,139				11,139			
1122 Cocurricular-JHS	0							
1131 High School.....	289,944	48,567	19,322	41,316	92,150	73,625	14,964	
1132 Cocurricular-High School	0							
1140 Prekindergarten.....	0							
1210 Gifted & Talented	3,091			3,081	10			
1220 Mentally Retarded.....	0							
1230 Physically Handicapped	0							
1240 Emotionally Disturbed.....	0							
1250 Culturally Different	0							
1260 Learning Disabilities.....	0							
1290 Other Special Programs	0							
1300 Adult/Continuing Education....	0							
1400 Summer School	0							
1000 INSTRUCTION----------	304,174	48,567	19,322	44,397	103,299	73,625	14,964	0
2110 Attendance & Social Work	0							
2120 Guidance Services.....	0							
2130 Health Services	0							
2140 Psychological Services.....	0							
2150 Speech Pathology & Audiology	0							
2200 Instructional Staff.....	8,177			8,088	89			
2300 General Administration	150						150	
2400 School Administration.....	0							
2510 Direction	0							
2520 Fiscal Services.....	58,072		73	1,651			56,348	
2530 Facilities Acquisition & Const	151,789			12,123	55,350	76,827	7,489	
2540 Operation & Maintenance.....	386,833	6,701	2,864	314,454	44,138	4,875	13,801	
2550 Student Transportation	135	97	38					
2560 Food Services.....	48,248,022	15,393,117	6,322,047	5,586,995	20,137,489	758,649	49,726	
2570 Internal Services	19,611	10,401	4,589	73	4,548			
2600 Central Services.....	106,382	4,339	1,188	196	100,659			
2000 SUPPORTING SERVICES----------	48,979,171	15,414,655	6,330,799	5,923,580	20,342,273	840,351	127,514	0
3000 COMMUNITY SERVICES----------	562,716	275,449	120,199	98,266	38,050	7,298	23,454	
4100 Payments to LEAs	0							
4300 Transfers of Funds	929,548							929,548
5000 DEBT SERVICE----------	4,739						4,739	
80000 ENDING BALANCE----------	8,343,557							8,343,557
280000 TOTAL EXPENDITURES AND ENDING BALANCE	59,123,905	15,738,671	6,470,320	6,066,243	20,483,622	921,274	170,671	9,273,105

Audited Expenditures (Form-3211) 1985-86 EXPENDITURE SUMMARY INTERNAL SERVICE FUND

STATE TOTAL INTERNAL SERVICE	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary.....	417,644	6,294	403,390	158	5,189	1,470	1,143	
1112 Cocurricular-Elementary	0							
1121 Middle/JHS.....	10,517		6,096			4,421		
1122 Cocurricular-JHS	0							
1131 High School.....	273,897		268,751	240	637	4,269		
1132 Cocurricular-High School	1,043		181				862	
1140 Prekindergarten.....	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded.....	0							
1230 Physically Handicapped	0							
1240 Emotionally Disturbed.....	797					797		
1250 Culturally Different	0							
1260 Learning Disabilities.....	4,287		4,287					
1290 Other Special Programs	0							
1300 Adult/Continuing Education....	0							
1400 Summer School	0							
1000 INSTRUCTION----------	708,185	6,294	682,705	398	5,826	10,957	2,005	0
2110 Attendance & Social Work	0							
2120 Guidance Services.....	2,219		2,219					
2130 Health Services	183				23	160		
2140 Psychological Services.....	0							
2150 Speech Pathology & Audiology	59		59					
2200 Instructional Staff.....	6,656		4,062		2,594			
2300 General Administration	211,951		5,701	54,741	875	2,758	147,876	
2400 School Administration.....	68,355		6,367	38,269	4,477	9,120	10,122	
2510 Direction	126,687					3,042	123,645	
2520 Fiscal Services.....	11,525,996	338,634	2,593,461	7,925,655	53,491	41,835	572,921	
2530 Facilities Acquisition & Const	20,431			2,310	10,995	7,126		
2540 Operation & Maintenance.....	189,237	482	57,612	94,422	17,394	8,700	10,627	
2550 Student Transportation	7,931		3,369	2,767	1,795			
2560 Food Services.....	701		701					
2570 Internal Services	3,238,651	277,968	110,039	277,840	196,792	26,802	2,349,210	
2600 Central.....	1,125,869	56,684	304,371	405,024	16,698	52,080	291,012	
2000 SUPPORTING SERVICES----------	16,524,926	673,768	3,087,961	8,801,028	305,134	151,623	3,505,413	0
3000 COMMUNITY SERVICES----------	1		1					
4100 Payments to LEAs	659,897	----------		659,897	----------			
4300 Transfers of Funds	10,742,191	----------						10,742,191
5000 DEBT SERVICE----------	0	----------						
80000 ENDING BALANCE----------	24,632,995	----------						24,632,995
280000 TOTAL EXPENDITURES AND ENDING BALANCE	53,268,195	680,062	3,770,667	9,461,323	310,960	162,580	3,507,418	35,375,186

Audited Expenditures (Form-3211) 1985-86 EXPENDITURE SUMMARY TRUST & AGENCY FUND

STATE TOTAL TRUST & AGENCY FUND	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary	22,225		15,335		2,970	3,920		
1112 Cocurricular-Elementary	1,368,678	419		57,662	1,149,018	5,067	156,512	
1121 Middle/JHS	23,953			2,537	21,416			
1122 Cocurricular-JHS	2,602,177	104,584	27,706	303,476	1,787,634	23,363	355,414	
1131 High School	246,019	12,735	2,504	39,162	169,935	9,953	11,730	
1132 Cocurricular-High School	19,883,371	63,622	10,395	1,232,434	16,769,132	257,920	1,549,868	
1140 Prekindergarten	0							
1210 Gifted & Talented	0							
1220 Mentally Retarded	668						668	
1230 Physically Handicapped	0							
1240 Emotionally Disturbed	0							
1250 Culturally Different	0							
1260 Learning Disabilities	0							
1290 Other Special Programs	200				200			
1300 Adult/Continuing Education	78,083	14,405	1,336	36,107	26,235			
1400 Summer School	0							
1000 INSTRUCTION	24,225,374	195,765	57,276	1,671,378	19,926,540	300,223	2,074,192	0
2110 Attendance & Social Work	7,440	0		1,250		1,500	4,690	
2120 Guidance Services	14,842			7,554			7,287	
2130 Health Services	1,678			392	1,286			
2140 Psychological Services	0							
2150 Speech Pathology & Audiology	0	0						
2200 Instructional Staff	12,766			9,468	1,034	2,039	225	
2300 General Administration	0							
2400 School Administration	75,012	36,763	34,775	1,838	1,496	120	20	
2510 Direction	0							
2520 Fiscal Services	513,346	4,070	259,495	40,886	37,218		171,677	
2530 Facilities Acquisition & Const	41,450	0	0	18	11,004	30,428		
2540 Operation & Maintenance	4,256	0		1,183	2,156	917		
2550 Student Transportation	48,916	10,472	3,768	28,445	4,779	1,157	295	
2560 Food Services	1,699			1,699				
2570 Internal Services	38,963						38,963	
2600 Central Services	1,927,338	315,033	365,087	67,828	13,392	23,476	1,142,522	
2000 SUPPORTING SERVICES	2,687,706	366,338	663,125	160,561	72,365	59,637	1,365,679	0
3000 COMMUNITY SERVICES	130,513	43,404	5,469	57,091	12,052	295	12,202	
4100 Payments to LEAs	52,164			52,164				
4300 Transfers of Funds	347,724							347,724
5000 DEBT SERVICE	0							
80000 ENDING BALANCE	17,222,838							17,222,838
280000 TOTAL EXPENDITURES AND ENDING BALANCE	44,666,319	605,507	725,870	1,941,194	20,010,957	360,155	3,452,073	17,570,562

Audited Expenditures (Form-3211) 1985-86 EXPENDITURE SUMMARY ALL FUNDS

STATE TOTAL ALL FUNDS	ACTUAL FUND TOTAL	100 SALARIES	200 BENEFITS	300 SERVICES	400 MATERIALS	500 CAPITAL	600 OTHER	700 TRANSFERS
1111 Elementary.....	389,783,450	276,760,847	93,830,967	2,055,263	14,860,181	2,231,353	44,840	----------
1112 Cocurricular-Element.	3,466,298	1,262,608	310,117	271,961	1,415,959	42,179	163,474	----------
1121 Middle/JHS.....	146,197,555	103,997,196	34,775,911	838,206	5,298,843	1,259,087	28,312	----------
1122 Cocurricular-JHS	7,966,704	3,395,968	931,815	717,502	2,406,333	91,952	423,133	----------
1131 High School.....	281,655,507	193,623,128	64,441,667	4,264,720	13,683,363	5,452,277	190,352	----------
1132 Cocurricular-High Sch.	45,790,329	13,059,018	3,359,119	6,247,469	20,491,329	800,851	1,832,543	----------
1140 Prekindergarten.....	4,009,178	2,797,594	1,014,985	111,462	83,364	950	823	----------
1210 Gifted & Talented	4,857,118	3,211,468	1,035,335	331,482	214,846	51,673	12,314	----------
1220 Mentally Retarded.....	18,030,741	12,399,339	4,346,273	935,037	280,728	67,684	1,680	----------
1230 Physically Handicap.	9,534,893	6,139,284	2,034,461	1,102,037	128,466	62,544	68,102	----------
1240 Emotionally Disturbed.	8,826,183	5,744,429	2,032,105	776,408	187,530	68,677	17,034	----------
1250 Culturally Different	7,142,914	5,079,286	1,793,948	116,820	112,933	18,683	21,243	----------
1260 Learning Disabilities.	50,839,253	35,474,160	12,499,032	1,293,386	1,052,276	509,069	11,329	----------
1290 Other Special Programs	28,641,461	18,300,414	6,347,326	2,824,735	657,293	505,526	6,166	----------
1300 Adult/Continuing Ed.	578,941	310,319	67,042	140,318	61,244		18	----------
1400 Summer School	1,208,961	854,420	211,447	68,620	53,570	9,741	11,162	----------
1000 INSTRUCTION----------	1,008,529,486	682,409,480	229,031,550	22,095,427	60,988,258	11,172,247	2,832,525	0
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S 6590-121-4(A)

OREGON DEPARTMENT OF EDUCATION
700 Pringle Parkway SE
Salem, OR 97310

Office of School District Services
School Finance & Data Information Services

AUDITED CURRENT EXPENDITURES [1] FOR RESIDENT STUDENTS 1985-1986

County/ESD	6-30-86 K-12 ADMr (1)	Current Expenditures per ADMr (2) =(5)/(1)	NET TRANSPORTATION COSTS (3)	NET OPERATING EXPENDITURES (4)	TOTAL Current Expenditures (5) =(3)+(4)	County/ESD
Baker	2,688.1	$3,326.78	590,293	8,352,425	8,942,718	Baker
Benton	8,535.6	$3,836.65	1,399,834	31,348,265	32,748,099	Benton
Clackamas	43,492.9	$3,607.75	8,181,145	148,730,379	156,911,525	Clackamas
Clatsop	4,404.4	$3,839.88	865,787	16,046,576	16,912,363	Clatsop
Columbia	7,920.3	$3,877.61	1,793,036	28,918,833	30,711,869	Columbia
Coos	10,255.5	$3,579.14	2,196,482	34,509,365	36,705,847	Coos
Crook	2,353.0	$3,195.38	489,289	7,029,431	7,518,720	Crook
Curry	2,526.2	$3,348.21	491,264	7,966,978	8,458,242	Curry
Deschutes	11,355.5	$3,442.39	2,011,612	37,078,463	39,090,075	Deschutes
Douglas	16,538.7	$3,377.29	3,058,210	52,797,809	55,856,019	Douglas
Gilliam	304.8	$6,100.18	162,202	1,697,133	1,859,335	Gilliam
Grant	1,540.3	$3,372.02	284,255	4,909,669	5,193,924	Grant
Harney	1,349.2	$4,213.21	446,467	5,237,993	5,684,460	Harney
Hood River	2,781.9	$3,730.60	601,099	9,777,044	10,378,143	Hood River
Jackson	22,865.9	$3,108.92	2,230,426	68,857,798	71,088,223	Jackson
Jefferson	2,424.3	$3,799.39	507,596	8,703,277	9,210,873	Jefferson
Josephine	9,703.8	$3,194.51	1,824,296	29,174,590	30,998,886	Josephine
Klamath	9,997.9	$3,085.44	1,612,448	29,235,489	30,847,937	Klamath
Lake	1,382.6	$3,690.87	305,674	4,797,324	5,102,998	Lake
Lane	41,654.2	$3,725.45	5,330,917	149,849,620	155,180,537	Lane
Lincoln	5,089.5	$4,195.73	889,071	20,465,120	21,354,191	Lincoln
Linn	16,241.5	$3,569.36	2,620,741	55,351,075	57,971,816	Linn
Malheur	5,119.7	$2,913.37	772,617	14,142,972	14,915,589	Malheur
Marion	35,752.7	$3,273.19	4,498,003	112,527,451	117,025,454	Marion
Morrow	1,727.3	$4,139.83	438,090	6,712,643	7,150,733	Morrow
Multnomah	75,743.4	$3,975.99	11,115,392	290,039,569	301,154,961	Multnomah
Polk	5,083.4	$3,285.05	751,066	15,948,149	16,699,215	Polk
Sherman	359.1	$5,648.14	258,767	1,769,479	2,028,246	Sherman
Tillamook	3,158.5	$3,919.44	875,641	11,503,915	12,379,556	Tillamook
Umatilla	10,867.0	$3,321.34	1,686,638	34,406,317	36,092,955	Umatilla
Union	4,409.0	$3,525.89	440,079	15,105,563	15,545,642	Union
Wallowa	1,213.1	$4,135.81	334,826	4,682,319	5,017,145	Wallowa
Wasco	3,707.8	$3,960.89	776,200	13,909,984	14,686,184	Wasco
Washington	45,045.5	$3,524.47	6,078,704	152,682,938	158,761,642	Washington
Wheeler	266.2	$5,284.96	133,132	1,273,724	1,406,856	Wheeler
Yamhill	11,070.7	$3,108.96	1,375,309	33,043,084	34,418,393	Yamhill
STATE TOTAL & AVERAGE	428,929.5	$3,581.03	67,426,611	1,468,582,764	1,536,009,375	STATE TOTAL & AVERAGE

[1] As defined in ORS 327.006(6), 327.035 and OARs 581-23-006, 040 and 041.

1985-86 AUDITED CURRENT EXPENDITURES FOR RESIDENT STUDENTS	6-30-86 K-12 ADMr (1)	CURRENT EXPENDITURES per ADMr (2)	Instruction Regular Pr. (1100) (3)	Instruction Special Pr. (1200) (4)	Pupil Support (2100) (5)	Instr.Staff Support (2200) (6)	General Admin. (2300) (7)	School Admin. (2400) (8)	BUSINESS SUPPORT SERVICES Fiscal Serv. (2510+2520) (9)	Operat.& Maint. (2540+2570) (10)	Central Support (2600) (11)	Capital Replacement (12)	Payments to Other LEAs (4100) (13)	Tuit.&Serv.Rec +Net Transfer to Unemploym. (14)	NET TRANSPORTATION COSTS (15)	TOTAL Current Expenditures (16)
BAKER																
Baker 5j	2,103.4	$2,865.64	3,222,010	468,627	256,724	202,279	131,627	438,776	30,247	896,056	44,171	45,394	32,816	(25,061)	283,923	6,027,589
Huntington 16j	151.3	$3,947.60	321,871	13,508	3,665	12,371	34,097	42,021	17,166	93,947	0	3,953	0	11,400	43,272	597,271
Burnt River 30j	80.4	$7,054.84	257,341	3,607	23,017	18,187	41,290	8,821	25,347	81,247	0	0	3,158	0	105,194	567,209
Pine-Eagle 61	353.0	$4,959.34	1,057,238	70,333	4,176	8,439	98,700	145,745	0	215,027	0	19,034	4,679	(30,626)	157,903	1,750,648
Total	2,688.1	$3,326.78	4,858,460	556,075	287,582	241,276	305,714	635,363	72,760	1,286,277	44,171	68,381	40,653	(44,287)	590,293	8,942,718
BENTON																
Alsea 7j	190.6	$3,759.15	377,123	10,764	4,103	43,953	36,097	53,440	25,062	100,646	0	7,124	0	0	58,183	716,495
Philomath 17j	1,285.3	$3,486.21	2,285,671	127,427	130,681	296,984	138,322	361,569	100,574	739,563	0	13,444	19,115	0	267,491	4,480,831
Bellfountain 23	68.8	$2,613.40	115,704	0	182	687	1,452	9,265	8,956	30,757	0	2,021	0	0	10,778	179,802
Irish Bend 24	36.7	$2,538.55	59,991	0	2,820	420	919	1,886	5,131	11,145	0	1,263	0	0	9,990	93,165
Monroe 25j	180.8	$3,067.40	340,352	0	5,823	21,722	31,887	37,853	11,435	77,820	0	1,595	0	1,000	25,099	554,586
Alpine 26	81.0	$3,911.37	147,187	32,740	632	6,908	2,317	37,682	20,720	41,971	0	1,809	8,037	0	16,817	316,821
Corvallis 509j	6,543.7	$3,924.87	13,089,359	1,549,447	1,430,757	1,583,375	458,868	1,982,388	383,990	3,998,375	183,659	75,636	14,813	(39,361)	971,849	25,683,147
Monroe UH1j	148.7	$4,863.84	375,830	0	32,295	28,436	55,464	41,957	15,117	123,267	0	10,868	388	0	39,638	723,253
Total	8,535.6	$3,836.65	16,790,897	1,720,378	1,607,213	1,982,486	725,327	2,526,032	570,985	5,123,544	183,659	113,760	42,345	(38,361)	1,399,834	32,748,099
CLACKAMAS																
West Linn 3j	3,806.5	$3,832.38	7,819,638	598,781	712,633	902,840	271,333	1,025,337	353,069	1,955,562	23,152	57,901	44,315	0	823,873	14,587,633
Lake Oswego 7j	5,403.1	$3,876.61	11,440,861	1,118,281	991,206	1,277,754	190,385	1,717,747	414,888	2,953,398	179,396	138,178	61,587	(144,425)	614,510	20,945,685
North Clackamas 12	11,183.5	$3,681.29	21,932,772	2,015,362	1,689,199	1,889,390	874,685	3,554,232	318,253	5,537,638	865,509	149,516	89,212	(29,568)	2,283,485	41,169,677
Welches 13	339.7	$3,416.14	571,138	80,844	22,112	54,446	88,323	68,659	44,246	159,573	0	335	0	0	78,788	1,168,464
Dickie Prairie 25	88.2	$3,229.40	153,611	1,200	40	2,367	35,616	0	6,953	38,806	0	2,626	348	0	16,931	258,998
Damascus-Union 26	749.9	$3,046.20	1,278,817	201,999	11,830	95,445	101,878	151,808	63,695	203,023	0	8,525	0	0	175,324	2,284,344
Carus 29	422.0	$3,751.42	620,405	79,563	32,572	57,271	89,188	55,736	41,156	150,973	0	5,489	277,316	(15,491)	189,818	1,583,099
Clarkes 32	208.4	$3,061.63	346,150	24,497	0	29,514	38,971	0	21,105	94,888	0	2,815	20,005	0	60,188	638,045
Molalla 35	1,027.0	$3,103.42	1,788,048	174,324	189,647	150,230	186,283	191,531	60,885	485,872	0	0	918	0	287,532	3,187,218
Boring 44	428.5	$3,425.62	785,577	84,813	4,818	48,844	82,647	96,126	42,818	235,968	0	1,871	9,894	0	76,189	1,467,877
Bull Run 45	106.0	$3,288.77	192,271	15,783	0	1,816	53,635	0	19,895	44,281	0	2,543	0	(350)	18,688	347,762
Sandy 46	1,468.2	$3,852.64	2,524,729	260,946	75,143	169,179	146,233	297,118	75,823	669,316	0	2,627	33,188	(9,325)	236,993	4,481,882
Colton 53	869.0	$3,327.92	1,478,957	121,265	70,215	94,864	93,321	263,817	78,184	397,968	0	16,692	17,586	0	267,258	2,891,959
Oregon City 62	6,252.4	$3,883.01	12,711,618	2,382,654	949,377	1,223,218	568,388	1,861,985	398,779	3,383,687	0	123,939	186,665	(99,685)	747,592	24,278,121
Butte Creek 67j	236.7	$2,964.78	385,962	51,181	1,447	17,531	59,681	0	27,582	98,452	0	2,126	1,242	(1,588)	58,281	701,745
Schuebel 80	94.5	$3,546.54	173,887	36,495	28	15,192	58,784	0	17,912	42,168	0	0	436	(4,858)	2,472	335,148
Mulino 84	269.7	$3,622.99	638,344	95,885	168	28,979	68,956	0	35,572	183,591	0	3,382	38,186	(69,216)	42,313	977,128
Canby 86	1,881.4	$3,849.42	3,855,359	359,336	113,957	245,844	246,889	474,854	0	792,163	0	15,898	28,641	(267,568)	429,538	5,493,223
Maple Grove 87	24.8	$4,818.88	52,192	7,325	0	684	6,943	0	12,763	21,172	0	0	2,358	0	12,225	115,634
Ninety-One 91	488.3	$2,774.99	739,366	0	2,642	42,489	115,818	0	16,889	135,741	0	559	9,255	0	71,236	1,133,827
Rural Dell 92	182.6	$3,787.77	281,619	889	5,598	12,034	46,892	0	27,954	61,279	0	3,411	1,143	0	28,686	388,625
Cottrell 187	181.5	$3,368.16	325,518	28,934	1,584	34,753	71,689	0	26,818	87,349	0	0	6,038	(5,828)	34,538	611,321
Estacada 108	2,143.5	$3,463.83	3,725,941	518,903	208,218	285,041	243,668	557,998	183,284	1,068,885	38,382	47,154	68,533	(3,977)	499,587	7,424,721
Gladstone 115	1,828.2	$3,197.82	3,744,239	273,813	298,188	235,896	95,342	411,538	209,554	838,814	0	36,225	0	(566,261)	275,517	5,844,785
Redland 116	788.6	$3,358.29	787,782	142,674	44,878	57,148	58,982	54,938	63,531	127,843	0	11,258	774,757	(788)	225,899	2,347,214
Canby UH1	1,322.1	$3,331.14	2,858,397	14,971	246,633	184,867	96,859	158,982	158,952	515,791	0	28,487	18,496	(78,432)	288,984	4,484,187
Sandy UH2	1,149.1	$3,748.81	2,189,343	113,783	448,136	268,281	419,441	0	188,188	448,635	88,323	182,292	12,744	(35,389)	254,833	4,297,642
Molalla UH4	886.3	$4,818.45	1,731,658	148,257	133,885	175,217	128,624	369,638	43,988	628,185	0	7,628	24,861	0	162,695	3,554,458
Total	43,492.9	$3,687.75	84,158,823	8,878,918	6,156,386	7,583,118	4,449,358	11,295,888	2,854,888	21,184,829	1,186,762	762,587	1,631,476	(1,322,957)	8,181,145	156,911,525

1985-86 AUDITED CURRENT EXPENDITURES FOR RESIDENT STUDENTS	6-30-86 K-12 ADMr (1)	CURRENT EXPENDITURES per ADMr (2)	Instruction Regular Pr. (1100) (3)	Instruction Special Pr. (1200) (4)	Pupil Support (2100) (5)	Instr.Staff Support (2200) (6)	General Admin. (2300) (7)	School Admin. (2400) (8)	BUSINESS SUPPORT SERVICES Fiscal Serv. (2510+2520) (9)	Operat.& Maint. (2540+2570) (10)	Central Support (2600) (11)	Capital Replacement (12)	Payments to Tuit.&Serv.Rec Other LEAs (4100) (13)	Net Transfer to Unemplovm. (14)	NET TRANSPORTATION COSTS (15)	TOTAL Current Expenditures (16)
CLATSOP																
Astoria 1	1,432.9	$3,512.98	3,189,723	234,191	139,737	262,141	168,516	432,274	137,781	813,216	0	24,817	15,713	(570,174)	185,817	5,033,753
Lewis & Clark 5	460.0	$3,855.08	693,668	62,269	166	23,030	70,276	44,130	50,649	154,024	0	4,793	557,041	0	113,291	1,773,337
Jewell 8	121.5	$7,066.35	406,437	36,894	1,831	59,730	15,250	92,860	26,960	154,772	0	0	0	2,000	61,828	858,562
Seaside 10	1,568.0	$3,955.92	3,150,469	327,119	235,225	419,626	142,318	558,233	208,577	776,891	0	59,792	0	0	324,631	6,202,881
Olney 11	96.1	$4,981.10	168,638	0	95	21,585	58,806	0	23,511	38,359	0	0	122,665	4,000	41,024	478,683
Warrenton-Hammond 30	725.9	$3,533.75	1,478,583	67,299	55,204	94,562	91,730	224,793	104,516	400,056	3,097	18,619	1,595	(114,102)	139,196	2,565,148
Total	4,404.4	$3,839.88	9,087,518	727,772	432,258	880,674	546,896	1,352,290	551,994	2,337,318	3,097	108,021	697,014	(678,276)	865,787	16,912,363
COLUMBIA																
Scappoose 1j	1,801.8	$3,212.51	3,120,852	330,159	239,769	283,616	138,068	459,376	77,804	821,844	0	61,560	0	(89,900)	345,161	5,788,309
Clatskanie 5j	1,635.3	$4,748.19	3,921,249	391,010	340,416	488,065	183,567	610,275	161,372	1,127,521	215	22,083	11,926	0	507,020	7,764,719
Rainier 13	1,475.1	$4,438.51	3,102,935	342,841	219,967	264,291	198,071	697,278	113,886	1,066,553	0	23,607	6,727	25,000	486,088	6,547,244
Vernonia 47j	632.5	$3,775.76	1,267,669	123,640	63,307	96,668	99,478	196,944	20,650	333,669	0	15,574	1,050	(600)	170,121	2,388,170
St. Helens 502	2,375.6	$3,461.62	4,604,679	448,026	293,302	481,245	166,618	606,866	187,419	1,125,296	257	10,271	16,761	(1,958)	284,646	8,223,428
Total	7,920.3	$3,877.61	16,017,384	1,635,676	1,156,761	1,613,885	785,802	2,570,739	561,131	4,476,883	472	133,095	36,464	(67,458)	1,793,036	30,711,869
COOS																
Coquille 8	1,313.3	$3,619.83	2,522,459	279,332	181,544	195,251	107,970	356,524	135,354	697,034	0	60,849	16,682	0	200,922	4,753,921
Coos Bay 9	4,151.3	$3,535.51	7,454,747	474,090	606,649	710,981	312,113	1,111,970	310,735	2,480,555	233,564	59,505	9,780	(2,694)	914,960	14,676,955
North Bend 13	2,851.6	$3,624.82	5,705,947	251,920	313,770	372,441	165,580	763,991	104,059	1,868,897	89,156	65,646	42,198	(9,957)	602,899	10,336,547
Powers 31	139.6	$4,382.50	351,555	28,703	9,685	13,581	32,806	36,571	18,728	105,881	0	12,372	0	0	1,915	611,797
Myrtle Point 41	1,026.4	$3,543.04	1,838,583	127,439	111,481	134,870	105,972	259,335	105,163	580,704	0	58,261	2,794	0	311,978	3,636,580
Bandon 54	773.3	$3,478.66	1,448,626	141,124	31,431	106,433	104,991	209,401	46,760	394,585	0	29,400	17,748	(4,260)	163,808	2,690,047
Total	10,255.5	$3,579.14	19,321,917	1,302,608	1,254,560	1,533,557	829,432	2,737,792	720,799	6,127,656	322,720	286,033	89,202	(16,911)	2,196,482	36,705,847
CROOK CU	2,353.0	$3,195.38	3,945,177	325,181	194,051	397,306	209,816	578,389	123,980	1,145,718	39,413	51,904	32,168	(13,672)	489,289	7,518,720
CURRY																
Port Orford-Langlois 2j	411.5	$4,258.28	895,576	5,639	51,978	65,892	80,344	118,777	47,104	289,407	0	11,608	1,835	0	184,121	1,752,281
Gold Beach 3	415.0	$3,581.35	963,634	0	5,943	83,662	79,906	81,600	21,465	211,258	0	234	2,039	(32,179)	68,696	1,486,258
Agness 4	7.6	$6,308.95	20,636	0	0	719	3,881	0	4,745	5,464	50	913	8,262	0	3,278	47,948
Ophir 12	61.6	$3,960.47	162,142	0	67	2,444	4,361	16,533	5,708	35,773	0	0	1,165	0	15,772	243,965
Pistol River 16	26.2	$5,218.87	70,176	0	0	0	0	585	9,825	16,296	0	0	22,761	0	17,091	136,734
Brookings-Harbor 17	1,286.0	$2,626.99	1,981,046	2,422	87,970	193,872	144,964	263,442	77,423	476,525	33,710	20,301	6,506	(32,024)	123,052	3,378,309
Upper Chetco 23	54.6	$3,835.66	101,698	0	60	1,171	4,910	4,630	15,096	21,715	0	627	32,024	0	27,496	209,427
Gold Beach UNI	263.7	$4,563.21	659,125	0	52,008	67,644	79,390	72,121	15,337	197,881	1,145	6,445	466	0	51,758	1,203,320
Total	2,526.2	$3,348.21	4,854,033	8,061	198,026	415,404	396,856	557,688	196,703	1,254,319	34,905	40,128	75,058	(64,203)	491,264	8,458,242
DESCHUTES																
Bend 1	7,348.6	$3,431.10	13,819,434	1,707,080	1,346,072	1,309,691	518,400	1,368,719	602,424	3,363,366	155,105	109,107	6,962	(231,561)	1,138,967	25,213,766
Redmond 2j	3,342.5	$3,413.18	6,264,407	1,051,293	428,216	611,649	188,869	977,623	255,380	1,525,099	24,650	104,041	0	(670,829)	648,138	11,408,545
Sisters 6	656.9	$3,677.90	885,642	58,057	24,373	69,557	107,943	63,276	38,842	254,700	0	5,122	692,316	(7,627)	223,812	2,416,013
Brothers 15	7.5	$6,900.13	20,667	0	211	297	2,028	0	8,485	9,403	0	0	9,965	0	695	51,751
Total	11,355.5	$3,442.39	20,990,150	2,816,430	1,798,872	1,991,194	817,240	2,409,618	905,131	5,152,568	179,755	218,270	709,243	(910,008)	2,011,612	39,090,075

1985-86 AUDITED CURRENT EXPENDITURES FOR RESIDENT STUDENTS	6-30-86 K-12 ADMr (1)	CURRENT EXPENDITURES per ADMr (2)	Instruction Regular Pr. (1100) (3)	Instruction Special Pr. (1200) (4)	Pupil Support (2100) (5)	Instr.Staff Support (2200) (6)	General Admin. (2300) (7)	School Admin. (2400) (8)	BUSINESS SUPPORT SERVICES Fiscal Serv. (2510+2520) (9)	Operat.& Maint. (2540+2570) (10)	Central Support (2600) (11)	Capital Replacement (12)	Payments to Other LEAs (4100) (13)	Tuit &Serv.Rec +Net Transfer to Unemploym. (14)	NET TRANSPORTATION COSTS (15)	TOTAL Current Expenditures (16)
DOUGLAS																
Oakland 1	555.8	$3,862.49	1,151,354	62,514	46,601	85,422	96,291	184,235	31,512	311,249	0	1,679	9,158	5,806	140,949	2,146,771
Roseburg 4	5,922.2	$3,157.51	10,398,343	823,613	597,453	930,784	514,071	1,353,050	160,743	2,132,990	0	47,356	51,150	(179,161)	868,999	18,699,391
Glide 12	922.9	$4,583.19	2,116,316	178,207	79,578	185,742	167,260	388,086	62,999	654,412	0	40,621	33,187	0	323,418	4,229,826
Days Creek 15	226.0	$4,685.61	569,658	32,426	300	21,863	55,928	47,394	22,193	197,545	0	12,963	0	0	98,678	1,058,948
South Umpqua 19	2,108.2	$2,914.76	3,314,493	323,924	176,055	319,974	179,831	489,938	99,631	805,098	0	58,043	48,725	(45,565)	376,758	6,144,896
Camas Valley 21j	163.8	$3,928.74	370,068	24,834	1,379	17,486	47,568	40,326	24,495	83,308	0	1,147	0	2,000	30,906	643,527
North Douglas 22	542.2	$3,505.13	1,026,407	84,296	41,901	66,733	87,818	131,502	32,414	256,228	184	19,688	10,394	3,737	139,978	1,900,480
Yoncalla 32	431.5	$3,579.72	841,249	102,951	29,370	38,918	72,199	88,210	42,654	197,374	0	700	12,260	0	118,765	1,544,650
Elkton 34	215.3	$4,221.59	508,529	16,250	14,320	36,308	37,569	90,195	17,992	128,844	0	1,158	4,080	0	63,663	908,908
Umpqua 45	108.2	$3,568.42	98,423	0	59	1,733	7,054	8,860	7,005	22,831	18	0	202,283	0	37,836	386,103
Riddle 70	527.4	$3,748.06	973,463	92,767	37,819	103,543	87,388	201,490	32,739	338,667	0	19,941	13,871	(11,647)	86,684	1,976,725
Glendale 77	504.8	$3,439.23	883,835	60,850	42,203	65,687	84,106	124,469	26,430	327,316	0	2,650	10,312	5,000	103,267	1,736,125
Reedsport 105	1,243.9	$3,602.60	2,480,859	129,647	105,482	184,447	165,797	357,508	116,234	701,089	1,499	32,933	21,418	(29,622)	213,984	4,481,275
Winston-Dillard 116	1,778.7	$3,416.81	3,161,476	295,231	295,146	299,348	131,830	488,334	141,795	802,269	2,410	44,943	100,604	0	314,095	6,077,481
Ash Valley 125	29.9	$3,711.24	49,966	0	254	0	9,547	2,088	0	17,411	0	253	25,108	0	6,427	110,966
Sutherlin 130	1,257.9	$3,028.82	2,294,447	262,139	159,513	134,186	111,515	266,816	69,590	432,324	0	12,803	72,739	(191,917)	135,803	3,809,949
Total	16,538.7	$3,377.29	30,230,886	2,489,649	1,627,433	2,492,174	1,854,972	4,252,423	988,426	8,458,945	4,111	296,877	615,281	(441,369)	3,058,210	55,856,019
GILLIAM																
Arlington 3	116.2	$6,018.85	437,027	0	2,667	5,258	13,696	69,552	23,367	134,963	0	9,739	3,167	(30,270)	30,224	699,390
Olex 11	26.9	$4,734.61	52,568	0	153	625	1,368	0	8,829	7,184	0	902	30,270	2,000	23,462	127,361
Condon 25j	161.7	$6,385.80	590,958	0	2,529	16,937	62,892	37,733	55,222	149,771	0	5,181	2,845	0	108,515	1,032,583
Total	304.8	$5,100.18	1,080,553	0	5,349	22,820	77,956	107,285	87,418	291,918	0	15,822	36,282	(28,270)	162,202	1,859,335
GRANT																
John Day 3	767.0	$3,182.27	1,441,102	75,205	26,332	87,783	93,821	203,271	11,031	344,023	0	21,619	8,296	2,248	126,071	2,440,803
Prairie City 4	265.2	$2,986.63	518,254	3,075	87	1,947	77,349	0	12,584	158,600	0	2,181	0	0	17,978	792,055
Mt. Vernon 6	213.8	$3,075.54	421,649	0	40	13,113	33,870	27,434	14,584	95,306	0	18,742	6,210	0	26,602	657,550
Monument 8	104.5	$4,164.85	208,580	0	376	12,758	29,586	34,938	8,337	94,649	0	4,187	0	0	41,896	435,227
Dayville 16j	78.8	$5,185.69	253,085	1,974	78	5,113	34,073	26,959	8,113	58,094	0	656	0	0	20,489	408,633
Long Creek 17	111.0	$4,141.05	229,891	0	783	12,214	58,312	7,394	13,502	84,828	0	1,514	0	8,000	51,220	459,657
Total	1,540.3	$3,372.02	3,072,481	80,254	27,695	132,929	319,011	299,996	68,151	835,499	0	48,898	14,507	10,248	284,255	5,193,924
HARNEY																
Burns 1	516.1	$3,667.02	1,242,099	73,012	70,670	97,658	96,409	133,277	33,150	264,925	7,837	14,093	2,685	(243,689)	100,425	1,892,551
Crane 4	65.4	$3,881.42	155,948	0	105	5,086	10,072	6,689	9,950	52,082	0	5,780	0	(14,569)	22,902	253,845
Pine Creek 5	15.6	$3,268.01	33,792	0	49	634	647	0	2,002	6,483	0	824	0	0	6,750	50,981
Diamond 7	5.7	$7,551.75	23,063	0	10	286	1,137	0	2,042	14,409	0	403	0	0	1,695	43,045
Suntex 10	10.4	$4,655.77	29,905	0	17	495	325	0	1,940	6,246	0	6,946	0	0	2,546	48,420
Dreamey 13	21.9	$2,807.58	35,382	1,877	31	775	968	0	2,866	14,187	0	575	0	0	4,825	61,486
Frenchglen 16	5.0	$6,232.00	19,475	0	248	448	120	0	1,818	6,462	0	551	0	0	2,038	31,160
Lawen 18	4.3	$5,524.19	0	0	0	38	1,267	0	1,949	2,536	0	0	13,223	0	4,741	23,754
Double O 28	3.3	$9,415.15	19,969	0	17	235	1,007	0	1,861	7,013	0	150	0	0	818	31,070
Andrews 29	8.0	$6,917.00	41,190	0	12	515	120	0	1,833	9,462	0	400	0	0	1,804	55,336
Hines 30	267.1	$3,409.77	422,849	10,615	497	20,290	45,140	34,247	27,808	87,469	0	1,189	243,689	0	16,955	910,748
Sodhouse 32	5.3	$6,138.49	18,540	0	9	589	541	0	2,007	7,768	0	1,564	0	0	1,516	32,534
Fields-Trout Creek 33	19.7	$3,793.01	46,831	0	29	342	680	0	2,226	8,242	0	392	0	0	15,980	74,722
Crane UH1j	63.7	$10,443.62	252,777	0	95	21,377	47,084	14,206	15,124	104,072	0	11,371	0	(5,650)	204,803	665,259
Burns UH2	337.7	$4,470.09	793,399	65,657	49,489	51,893	60,333	104,097	30,940	267,001	0	10,577	20,384	(3,890)	58,669	1,509,549
Total	1,349.2	$4,213.21	3,135,219	151,161	121,278	200,661	265,650	292,316	137,516	858,357	7,837	54,815	279,981	(266,795)	446,467	5,684,460